

City of Cassoday

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2017; and (3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

			2017 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	43,250	10,633	17,324
Debt Service	10-113				
Library	12-1220				
Special Highway			14,497		
Water			59,315		
Gas			136,774		
Sewer			39,391		
Non-Budgeted Funds					
Totals		xxxxxx	293,227	10,633	17,324
Resolution required? Notice of the vote to adopt required to be published?			No		County Clerk's Use Only
Budget Summary		0			613,790
Neighborhood Revitalization					Nov 1, 2016 Total Assessed Valuation

Assisted by: _____

Address:

Email:

Date/Attested:

County Clerk

Governing Body

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>10,638</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>10,638</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ <u>0</u>	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ <u>22,931</u>	
5b. Personal property 2015	- <u>24,647</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2016 :	+ <u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>0</u>	
9. Total estimated valuation July 1, 2016	<u>613,790</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>613,790</u>	
11. Factor for increase (8 divided by 10)	<u>0.00000</u>	
12. Amount of increase (11 times 3)	+ \$ <u>0</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>10,638</u>	
14. Debt service levy in this 2017 budget	<u>0</u>	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>10,638</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>13</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>10,651</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Cassoday

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,638	2,548	82	8	499	19
Debt Service						
Library						
TOTAL	10,638	2,548	82	8	499	19

County Treas Motor Vehicle Estimate 2,548

County Treas Recreational Vehicle Estimate 82

County Treas 16/20M Vehicle Estimate 8

County Treas Commercial Vehicle Tax Estimate 499

County Treas Watercraft Tax Estimate 19

Motor Vehicle Factor 0.23952

Recreational Vehicle Factor 0.00771

16/20 Vehicle Factor 0.00075

Commercial Vehicle Factor 0.04691

Watercraft Factor 0.00179

City of Cassoday

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
Gas	Capital Improvement	-	8,516	18,000	K.S.A. 12-1, 118
Sewer	Capital Improvement	-	-	10,516	K.S.A. 12-1, 118
Water	Capital Improvement	-	-	2,515	K.S.A. 12-1, 118
	Totals	0	8,516	31,031	
	Adjustments*				
	Adjusted Totals	0	8,516	31,031	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

City of Cassoday

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	946	2,665	0
Receipts:			
Ad Valorem Tax	9,906	10,638	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	368	1,300	1,500
Motor Vehicle Tax	2,217	2,400	2,548
Recreational Vehicle Tax	74	100	82
16/20M Vehicle Tax	5	15	8
Commercial Vehicle Tax	448	500	499
Watercraft Tax			19
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Trash Income	10,953	11,000	13,400
Converted Balance	1,770	1,000	2,000
Building Rent	3,859	4,000	4,400
Insurance Dividend	550	1,200	1,300
Lot Rent	585	600	650
Westar Franchise Fee	3,327	3,400	3,700
Licenses (Dog Tags)		50	50
Municipal Court Income		500	2,000
Cereal Malt Beverage	100	300	100
NSF Fees		100	100
Building Permit	10	50	50
In Lieu of Tax (IRB)			
Interest on Idle Funds	542	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	34,714	37,653	32,906
Resources Available:	35,660	40,318	32,906
Expenditures:			
Salary & Payroll Taxes	6,912	9,000	8,500
Trash Pick-Up	10,440	11,000	11,500
Electric	2,257	2,000	2,500
Street Lights	4,725	5,500	5,500
Telephone	844	800	900
Insurance	2,172	2,000	2,200
Equipment Repair	1,333	1,900	2,000
Building/HVAC Repairs	603	1,000	1,000
Fuel	834	1,000	1,000
Office Supplies	1,065	1,200	1,200
Legal/Municipal Court Expenses	249	1,000	5,000
Dog Impound		50	50
Dues	283	500	500
Bank Charges	924	500	500
Cereal Malt Beverage (To State)	50	150	100
Computer, Software & Support	304	818	800
Capital Improvement		1,900	
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,995	40,318	43,250
Unencumbered Cash Balance Dec 31	2,665	0	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	33,334	47,350	43,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,250
		Tax Required	10,344
Delinquent Comp Rate:	2.8%		289
Amount of 2016 Ad Valorem Tax			10,633

City of Cassoday

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	21,721	21,037	10,667
Receipts:			
State of Kansas Gas Tax	3,362	3,360	3,320
County Transfers Gas	654	570	510
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,016	3,930	3,830
Resources Available:	25,737	24,967	14,497
Expenditures:			
Street Repair and Maint	1,174	7,000	7,500
Salary	2,670	5,000	5,000
Taxes	856		500
Truck Repairs		2,300	1,497
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,700	14,300	14,497
Unencumbered Cash Balance Dec 31	21,037	10,667	0
2015/2016/2017 Budget Authority Amount:	14,524	15,036	14,497

Adopted Budget Water	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	2,838	6,503	400
Receipts:			
Charges to Customers	57,315	56,000	58,000
Water Deposits	90	60	90
Outside Water Sales	322	325	500
Insurance Rebate	149	150	200
Butler County - Specials	120	120	125
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	57,996	56,655	58,915
Resources Available:	60,834	63,158	59,315
Expenditures:			
Returned Checks	65	100	100
Salary/Taxes	9,778	11,500	11,000
RWD #3	37,731	36,000	35,500
Miscellaneous Supplies/Maintenance	1,528	2,000	2,000
Insurance	1,346	3,000	2,500
Water Samples/Testing	618	900	675
Telephone	291	350	325
Electric	1,755	2,525	2,600
Annual Dues	713	1,000	900
Office Overhead	506	1,383	1,200
Transfer to Capital Improvement		4,000	2,515
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	54,331	62,758	59,315
Unencumbered Cash Balance Dec 31	6,503	400	0
2015/2016/2017 Budget Authority Amount:	71,032	71,213	59,315

City of Cassoday

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	47,718	67,890	38,574
Receipts:			
Insurance Refund/Rebates	360		
Charges to Customers	82,499	95,000	98,000
Deposits	360	200	200
Butler County Specials	53		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	83,272	95,200	98,200
Resources Available:	130,990	163,090	136,774
Expenditures:			
Salary & Payroll Taxes	18,285	30,000	33,100
KMGA	32,721	60,000	70,000
Repairs/Maintenance	1,890	4,000	3,000
Insurance	3,084	5,000	5,000
Telephone	568		600
Drug Test & Locates	140		174
Office Overhead	1,672		1,900
USDI	4,740		5,000
Transfer to Capital Improvement		25,516	18,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,100	124,516	136,774
Unencumbered Cash Balance Dec 31	67,890	38,574	0
2015/2016/2017 Budget Authority Amount:	145,293	142,925	136,774

Adopted Budget Sewer	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	13,226	14,862	13,391
Receipts:			
Charges to Customers	20,160	25,000	26,000
Insurance Rebates	249		
Butler County Specials	52		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,461	25,000	26,000
Resources Available:	33,687	39,862	39,391
Expenditures:			
Salary & Payroll Taxes	10,451	12,000	15,000
Insurance	2,172	2,600	3,000
Electric	587	1,100	1,500
Telephone	291	350	400
Repairs/Maintenance	4,246	5,071	7,000
Office Overhead	984	1,200	2,800
Annual Dues	94	150	175
Transfer to Capital Improvement		4,000	9,516
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,825	26,471	39,391
Unencumbered Cash Balance Dec 31	14,862	13,391	0
2015/2016/2017 Budget Authority Amount:	26,455	26,471	39,391

2017

NOTICE OF BUDGET HEARING

The governing body of
City of Cassoday
will meet on 8/10/16 at 6:30 p.m. at City Building for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	32,995	17.490	40,318	17.339	43,250	10,633	17.324
Debt Service							
Library							
Special Highway	4,700		14,300		14,497		
Water	54,331		62,758		59,315		
Gas	63,100		124,516		136,774		
Sewer	18,825		26,471		39,391		
Non-Budgeted Funds							
Totals	173,951	17.490	268,363	17.339	293,227	10,633	17.324
Less: Transfers	0		8,516		31,031		
Net Expenditure	173,951		259,847		262,196		
Total Tax Levied	10,527		10,638		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	601,885		613,547		613,790		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Nicole Downard

City Official Title: City Treasurer

(Published in The Butler County Times-Gazette July 30, 2016.)

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FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	32,995	17.490	40,318	17.339	43,250	10,633	17.324
Debt Service							
Library							
Special Highway	4,700		14,300		14,497		
Water	54,331		62,758		59,315		
Gas	63,100		124,516		136,774		
Sewer	18,825		26,471		39,391		
Non-Budgeted Funds							
Totals	173,951	17.490	268,363	17.339	293,227	10,633	17.324
Less: Transfers	0		8,516		31,031		
Net Expenditure	173,951		259,847		262,196		
Total Tax Levied	10,527		10,638		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	601,885		613,547		613,790		

Outstanding Indebtedness,

	2014	2015	2016
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Nicole Downard
City Official Title: City Treasurer